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Department of the Treasury
Internal Revenue Service

Instructions to Federal and State Agencies Requesting Disclosure of Information

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NOTE: This reprint contains minor corrections not contained in the version printed in the I.R. Bulletin. However, the corrections will be reflected in Rev. Proc. 85-33 when it is reprinted in 1985-2 CB.

26 CFR 601.702: Publication and public inspection.
(Also Part I, Section 6103.)

Rev. Proc. 85-33

SECTION 1. PURPOSE

.01. The purpose of this revenue procedure is to provide instructions to federal and state agencies requesting taxpayer address information and to federal agencies requesting tax delin-

quent account status indicators from the Internal Revenue Service.

.02 These instructions relate to large volume requests of 100 or more items. Information on procedures regarding small volume requests can be obtained by contacting the local Internal Revenue Service district office.

SEC. 2. AUTHORITY

.01 Taxpayer address information can be obtained by an agency under the

authority of section 6103(d), (m)(2), (m)(3), and (m)(4) of the Internal Revenue Code.

.02 Section 6103(d) of the Code provides for the disclosure of return information (including address information) to State tax agencies for State tax administration purposes.

.03 Section 6103(m)(2) of the Code provides for the disclosure of address information to federal agencies for their use in collecting federal claims against

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an individual in accordance with sections 3711, 3717, and 3718 of Title 31 of the United States Code. This section also provides for the redisclosure of a taxpayer's mailing address to a consumer reporting agency, but only to allow for the preparation of a commercial credit report on the taxpayer for use by the requesting federal agency in accordance with the Federal Claims Collection Act of 1966, as amended by the Debt Collection Act of 1982 and codified in sections 3711, et. seq..

.04 Section 6103(m)(3) of the Code allows for the disclosure of a taxpayer's mailing address to the National Institute for Occupational Safety and Health (NIOSH) solely for locating individuals who are or may have been exposed to occupational hazards to determine the status of their health or to inform them of the possible need for medical care and treatment.

.05 Section 6103(m)(4) of the Code allows for the disclosure of address information to the Secretary of Education for purposes of collecting defaulted student loans made from the fund established under Part B or E, Title IV, Higher Education Act of 1965 or made under section 3(a)(1) of the Migration and Refugee Assistance Act of 1962 to a student of an institution of higher education.

.06 Section 6103(1)(3) of the Code authorizes the Service to disclose a Tax Delinquent Account Status Indicator to federal agencies administering any included federal loan program. For purposes of this paragraph, the term "included federal loan program" means any program under which the United States or a federal agency makes, guarantees, or insures loans, and with respect to which there is in effect a determination by the Director of the Office of Management and Budget (which has been published in the Federal Register) that the application of this paragraph to such program will substantially prevent or reduce future delinquencies under such program. A listing of included Federal loan programs was published in the Federal Register dated December 27, 1982, 47 F.R. 57595.

SEC. 3. BACKGROUND

.01 The information provided will be extracted monthly from the Internal Revenue Service Individual Master File (IMF) and Business Master File (BMF)

located at the Internal Revenue Service National Computer Center (NCC) in Martinsburg, West Virginia. The IMF contains tax accounts of individuals. The BMF contains tax accounts of business entities (i.e., corporations, sub-chapter S corporations, partnerships, exempt organizations and estates.)

.02 IMF Address Requests may be made on magnetic tape or computer punch cards.

.03 Tax Delinquent Account Status Indicator Requests and BMF Address Requests must be made on magnetic tape.

.04 The Taxpayer Identification Number (TIN) provides an indication whether the taxpayer's account would be found on the IMF or BMF. Accounts are established on the IMF under Social Security Numbers (SSN, format xxx-xx-xxxx). Accounts are established on the BMF under Employer Identification Numbers (EIN, format xx-xxxxxxx), except for estates, which appear on the BMF with an SSN.

.05 Data will be extracted from the IMF and BMF based on the existence of a match between the Master File and the data record submitted by the requester. Both the Taxpayer Identification Number (TIN) and name control on the data record request must match with a record on the Master File before any data is extracted. Without a match, the Service will not be able to provide the requested data. See Section 15 for instructions for determining Name Control.

.06 If unsure as to whether an account would appear on the IMF or BMF it may be expedient to request information from both the IMF and the BMF.

.07 Accounts for married individuals are sometimes established on the IMF using the SSN of one of the individuals as the control or primary SSN. Submissions for IMF extracts will first be run against the Internal Revenue Service Spouse-Primary SSN Record File to determine the primary SSN. Although the primary SSN identified will be used in the IMF extract process, the SSN shown on the output tape will be that provided by the requesting agency.

SEC. 4. APPLICATION FOR INCLUSION IN PROGRAM

.01 Federal agencies wishing to receive data under sections 6103(1)(3) or (m)(2) for debt collection purposes should submit their applications to:

Internal Revenue Service
1111 Constitution Ave., N.W.
Director, Disclosure and
Security Division, PM:S:DS
Washington, D.C. 20224

The application should indicate whether the agency wishes to enter into an agreement to receive address data, TDA data or both. The application should also indicate whether data will be requested from the IMF, BMF, or both, and whether the request submissions will be made via tapes or punch cards.

.02 Federal or state agencies wishing to receive data under sections other than 6103(1)(3) or (m)(2) should also submit their application to the above address. The application should indicate whether data will be requested from the IMF, BMF, or both, and whether the request submissions will be made via magnetic tape or punch cards.

.03 A request under section 6103(m)(2) of the Code must meet the following criteria:

(i) It must be in writing and be signed by the head of the agency or a designee. "Head of agency" means the head of an executive or legislative department, agency, or instrumentality;

(ii) If the request is signed by a designee, it must state that the authority to collect or compromise a federal claim under sections 3711, 3717, and 3718 of Title 31 of the U.S. Code has been delegated to that individual, and a copy of the delegation order must be submitted with the initial request;

(iii) It must indicate that it involves a claim for money or property arising out of the activities of, or referred to, the requesting agency;

(iv) It must state that the information will be used by proper agency officers, employees, or agents in locating the taxpayer to collect or compromise a federal claim against the taxpayer in accordance with sections 3711, 3717, and 3718 of Title 31 of the U.S. Code.

.04 A request under Section 6103(m)(3) of the Code must meet the following conditions:

(i) It must be in writing and be signed by the responsible NIOSH official;

(ii) It must state that the addresses

will be used by officers and employees of NIOSH solely for locating individuals who are or may have been exposed to occupational hazards in order to determine the status or their health or to inform them of the possible need for medical treatment, and;

(iii) It must state that the addresses will be disclosed to third parties only for locating such individuals to determine the status of their health, or to advise them of the possible need for medical care.

.05 A request under section 6103(m)(4) of the Code must meet the following conditions:

(i) It must be in writing and be signed by the Secretary of Education and must specify that section 6103(m)(4) is the statutory authority for the request;

(ii) It must specify that the persons whose addresses are requested are in default on loans made under Part B or E of Title IV of the Higher Education Act of 1965 or under section 3(a)(1) of the Migration and Refugee Act of 1962, and;

(iii) It must state that the address information will be disclosed solely to persons authorized by section 6103(m)(4) to receive it and solely for the purposes in section 6103(m)(4).

.06 A request under section 6103(l)(3) of the code must meet the following conditions:

(i) It must be made in writing and be signed by an officer or employee of the agency administering an included Federal loan program;

(ii) It must state the statutory authority for the disclosure, i.e. section 6103(l)(3);

(iii) It must briefly explain the purpose for which the information is sought and state the intended use of the information.

.07 A request under section 6103(d) of the code must meet the following conditions:

(i) It must be made in writing and be signed by the head of the state tax agency;

(ii) It must contain the name, title and office location of the state tax agency representative who is to inspect or receive the address information on behalf of the agency;

(iii) It must state the specific state tax law which the agency is charged with administering;

(iv) It must state the agency's specific tax administration need for the information and an explanation of how such information will be used to satisfy that need, and;

(v) It must contain an agreement to all of the safeguard requirements imposed by section 6103(p)(4) of the Code and any additional safeguard requirements imposed by the Service.

.08 Upon receipt and approval of an application from an agency, the Service will prepare Form 5181, Agreement Covering Reimbursable Services (see Exhibit A). The requesting agency will be provided with the prepared agreement.

.09 The requesting agency will complete boxes 5a, b, and c and 9a, b, and c of Form 5181. The person indicated in box 5a will be the person coordinating requests and receipt of data from the Service. The signature in box 9a must be of an authorized agency head or other delegated official.

.10 The original of the signed agreement should be returned to the Service at the address indicated in 01. above.

.11 The Service will receive the signed agreement from agencies. After signature of the Service's approving official is obtained, a copy of the agreement will be returned to the requesting agency. Upon receipt of the signed agreement, the agency may begin making submissions for the type of data specified in the agreement.

.12 Each approved agreement returned to a requesting agency will provide an "Agency Code(s)" to be used in all data requests. Distinct agency codes will be provided for each type of request.

SEC. 5. LIMITATIONS AND SAFEGUARDS

.01 Officers and employees who are entitled to access to this information must not redisclose the information except as authorized by section 6103 of the Code.

.02 Officers and employees of federal and state agencies who disclose return information in a manner or for a purpose not authorized by section 6103 of the Code are subject to the criminal penalty provisions of section 7213. Federal agencies and officers and employees of state agencies who disclose return information in a manner or for a purpose not authorized by section 6103

are also subject to the civil damages provisions of section 7431.

.03 Any unauthorized disclosure of return information must be reported to the nearest Internal Revenue Service Regional Inspector. The name, address, and telephone number of this individual may be obtained from the disclosure officer at the Internal Revenue Service district in which the agency is located.

.04 Return information which is obtained pursuant to section 6103(d) and (1)(3) is subject to the safeguarding, recordkeeping, and reporting requirements of section 6103(p)(4) of the Code. If return information is obtained pursuant to section 6103(m)(2) or (m)(4) and is subsequently redisclosed to an agent, then both the federal agency receiving the information from the Service and the agent are subject to the safeguard provisions of section 6103(p)(4).

.05 If the return information becomes a part of the agency case file regarding a specific taxpayer, the case file must be segregated to the maximum extent possible and safeguarded under the terms and conditions of section 6103(p)(4). Destruction of return information is also governed by section 6103(p)(4).

.06 An agency subject to section 6103(p)(4) must submit a safeguard procedures report within 30 days of initial receipt of the return information. The report will detail the security accorded the information, the individuals who may request and have access to the information, the flow of the information once the agency has received it, as well as other information which will give a comprehensive picture of the need for, the use of, and the disposal of, the return information. Publication 1075 gives additional information about the safeguard procedures report, including the address where the safeguard procedures report must be sent, and may be obtained from the Internal Revenue Service district disclosure officer in the district in which the agency is located.

.07 The agency must also submit an annual safeguard activity report giving current information on its safeguard program. The information required for this report is also detailed in Publication 1075.

SEC. 6. PUNCH CARD SUBMISSIONS

.01 Ship punch card input (prepaid) to the Service Center assigned at the time of initial contracting. The following is a list of Service Centers and their addresses:

Andover Service Center Director

Andover Service Center
310 Lowell Street
Andover, MA 01812

Atlanta Service Center Director

Atlanta Service Center
4800 Buford Highway
Chamblee, GA 30006

Austin Service Center Director

Austin Service Center
3651 South Interregional Highway
Austin, TX 78740

Brookhaven Service Center Director

Brookhaven Service Center
1040 Waverly Avenue
Holtzville, NY 11799

Cincinnati Service Center Director

Cincinnati Service Center
201 West Second Street
Covington, KY 41019

Fresno Service Center Director

Fresno Service Center
5045 East Butler Avenue
Fresno, CA 93888

Kansas City Service Center Director

Kansas City Service Center
2306 East Bannister Road
Kansas City, MO 64170

Memphis Service Center Director

Memphis Service Center
3131 Democrat Road
Memphis, TN 38110

Ogden Service Center Director

Ogden Service Center
1160 West 1200 South Street
Ogden, UT 84201

Philadelphia Service Center Director

Philadelphia Service Center
11601 Roosevelt Boulevard
Philadelphia, PA 19155

.02 Punch card input will be converted to tape at the Service Centers and shipped to NCC for matching.

.03 Prior to tape conversion, validity checks will be performed on punch cards at the Service Center. Cards containing errors (e.g., an alphabetic character in the Social Security Number, a Social Security Number outside the range of numbers assigned for use by the Social Security Administration, etc.) will be screened out and returned to the customer. These cards will not be converted to tape for matching.

.04 Include a transmittal letter with each shipment. The transmittal should identify the punch cards as input to the Internal Revenue Service Taxpayer Address Request Program, indicate the number of cards submitted and the return address. The transmittal should also include the name and telephone number of an individual within the agency who can aid in reconciling shipping problems.

.05 After the NCC matching extract, output will be returned to the Service Centers for creation of Forms 4453, Taxpayer Address. Service Centers will ship Forms 4453 back to the requesting agency prepaid. Unless otherwise requested by the customer, punch card input will be destroyed upon shipment of Forms 4453.

SEC. 7. PUNCH CARD INPUT SPECIFICATIONS (IMF ADDRESS REQUESTS ONLY)

.01 Punch Card Input Format

Card Columns

1-3

4-12

13-15

16-41

42-45

46-51

52-80

Contents

Agency Code. Enter the three digit number assigned at the time of initial negotiation. Use only the agency code assigned for IMF punch card address requests.

Social Security Number. Enter the nine digit Social Security Number which will be used for matching with the IMF.

Project Code. Enter the constant "719" which identifies this as an IMF Address Request.

Agency Case Control Number. This field is provided for the use of the customer and may contain any alphabetic or numeric data needed for control purposes, or may be used as a reference field, at the discretion of the customer. Output data will be sorted in alpha-numeric sequence by the first nine positions of this field. Leave positions 16-24 blank if you desire your output in sequence by SSN.

Name Control. Enter the four character Name Control which will be used for matching with the IMF.

Blanks. Leave these positions blank.

Optional Use. The customer may use this field for a particular need. The data will not be printed on the output.

SEC. 8 PUNCH CARD OUTPUT SPECIFICATIONS, FORM 4453.

.01 If there is a match on both Social Security Number and Name Control, Form 4453 will be printed, formatted as in Exhibit B. The data elements are:

Element	Contents
1	Name and Address. The name provided is that which was entered by the tax payer on the most recent tax return. A second name line may be present showing a continuation of the first name line (i.e., "in care of Joe Doe", "John Doe, Executor," etc.) The address will show the latest street address, Post Office Box number, or other address, city, state and Zip Code furnished by the taxpayer on a tax return or a notice of change of address provided to the Service by the taxpayer. Zeros in all five positions of the Zip Code indicate that the taxpayer did not provide a valid Zip Code and the city of town could not be located in the Zip Code Master File maintained by the Service. Zeros in the last two positions indicate that only the area code (the first three digits) could be determined.
2	Social Security Number. As input.
3	Agency Code. As input.
4	Agency Case Control Number. As input.
5	Name Control. As input.
6	Last Filing Date. The year of latest activity on the taxpayer's account. This information is provided to State agencies only. It is not provided to Federal agencies.
7	0 or 1. Service use only.

.02 If there is no match between the input Social Security Number and/or Name control and the Individual Master File, Form 4453 will be printed, formatted as in Exhibit C. The data elements are:

Element	Contents
1	Name and Address. If the input Social Security Number (or SSN extracted from Spouse-Primary SSN Record File) does not match an SSN on the Individual Master File, ***NO RECORD SSN*** will be printed in this area. If the input Name Control does not match the Name Control for that record on the Master File, ***NO RECORD NC*** will be printed in this area.
2	Social Security Number. As input.
3	Agency Code. As input.
4	Agency Case Control Number. As input.

SEC. 9 TAPE SUBMISSIONS

.01 Tape submissions must be in the format specified for that type of request.

.02 Separate tapes must be submitted for address requests and TDA requests. Separate tapes must also be submitted for IMF and BMF requests. A separate tape, therefore, is required for each of the following type requests.

- a) IMF Address Requests
- b) IMF TDA Requests
- c) BMF Address Requests
- d) BMF TDA Requests

.03 An agency may submit any combination of types of requests in a given month, or even make no tape submission in a given month. They should not, however, combine more than one type of request on a signal reel of tape. There is no limitation on the number of reels of tape that may be submitted in a month for particular type of request.

.04 A file is defined as one or more reels of a specific type of request, submitted at one time.

.05 It is the responsibility of the requesting agency to assure that input record data meet all specifications. Data Records containing invalid characters in the Taxpayer Identification Number field or in the Agency Code field will be dropped from processing. Duplicate requests by the same agency will also be dropped.

SEC. 10. SHIPMENT OF TAPES

.01 Ship input tapes (prepaid) to:

Internal Revenue Service
National Computer Center
Martinsburg, WV 25401
Attn: Chief Librarian

.02 Each input tape reel should contain the following information on its label:

- a) Agency Name
- b) Tape Reel Identification Number
- c) An indication of "Request for Taxpayer Address Data or TDA Data."
- d) Assigned Agency Code Number for type of request.
- e) IMF or BMF extract

.03 For each shipment, a transmittal letter should be sent under separate cover to the National Computer Center. The transmittal should indicate the number of reels in the shipment, the reel identification number of each reel, the number of records on each reel, the assigned agency code for each reel, and the type of request (BMF TDA, IMF Address, etc.). The transmittal should also include the name and telephone number of an individual within the agency who can aid in reconciling shipping problems.

.04 Address the transmittal to:

Internal Revenue Service
National Computer Center
P.O. Box 1208
Martinsburg, WV 25401

.03 BMF TDA Requests

(a) Header Record

Position(s)	Contents
1-4	<i>Header Label I.D.</i> Enter the constant "1HDR" to identify this record as a Header Record.
5-15	<i>Blanks.</i> Leave these positions blank.
16	<i>Dash.</i> Enter a dash (-).
17-19	<i>Reel Sequence Number.</i> Enter a three digit number indicating the sequence of this reel within the file. Number sequentially beginning with 001.
20	<i>Blank.</i> Leave this position blank.
21-30	<i>To Job Number.</i> Enter the constant "1550102000".
31-35	<i>Creation Date (YYDDD).</i> Enter the date the file was created. YY indicates the low order digit of the year and DDD the Julian day of the year, from 001-366.
36	<i>Dash.</i> Enter a dash (-).
37-39	<i>Retention Period.</i> Enter the constant "100". This indicates the maximum period that this tape will be held for entry into the program.
40	<i>Blank.</i> Leave this position blank.
41-50	<i>From Job Number.</i> Enter the constant "AGENCY-nnn" where "nnn" is the agency code assigned for TDA requests.
51-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the Header Record.

(b) Data Record(s)

Position(s)	Contents
1	<i>Blank.</i> Leave this position blank.
2-4	<i>Project Code.</i> Enter the constant "155".
5-7	<i>Agency Code.</i> Enter the three digit number assigned at the time of initial negotiation. Use only the agency code assigned for TDA requests.
8	<i>TIN Indicator.</i> Enter "2" if EIN or "0" if SSN.
9-17	<i>TIN.</i> Enter the nine digit EIN or SSN which will be used for matching with the BMF.
18-43	<i>Agency Case Control Number.</i> The field is provided for the use of the customer and may contain any alphabetic or numeric data needed for control purposes, or may be used as a reference

.05 Please provide magnetic tapes (at least three tapes) for your output, when making initial input shipment. The input tape is scheduled for a 100 day retention. After that time, the input tape will be scratched and the tape used for your next output.

.06 If Internal Revenue Service tapes must be used to provide output, new tapes will be used. The cost of these tapes will be reflected in the agency billing.

mitted with the following characteristics:

- a) 9 track
- b) 1600 BPI
- c) Extended binary coded decimal (EBCDIC)
- d) Odd Parity

.02 Each tape reel must contain the following types of records.

Header Record

Tape Mark (after the Header Record)

Data Records—Maximum of 100 data records per block. Separate blocks from each other by an inter-record gap. Each tape reel can consist of several sets of data blocks.

Tape Mark after the last Data Record on a Tape.

Trailer Record

Tape Mark

SEC. 11. INPUT TAPE SPECIFICATIONS

.01 All input tape should be sub-

<i>Position(s)</i>	<i>Contents</i>
	field, at the discretion of the customer. Output data will be sorted in alpha-numeric sequence by the first nine positions of this field. Leave positions 18-26 blank if you desire your output in sequence by TIN.
44-45	<i>Blanks.</i> Leave these positions blank.
46-49	<i>Name Control.</i> Enter the four character Name Control which will be used for matching with the BMF.
50-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the last data record on a reel.

(c) *Trailer Record*

<i>Position(s)</i>	<i>Contents</i>
1-4	<i>Trailer Record I.D.</i> Enter the constant "IEOR" or "IEOF" to identify this tape record as the trailers record. Use "IEOR" to signify the end of a reel and "IEOF" to signify the end of a file.
5	<i>Blank.</i> Leave this position blank.
6-10	<i>Block Count.</i> Enter the number of data blocks on this reel of tape.
11-20	<i>Reel Record Count.</i> For customer's use (no entry required).
21-30	<i>Reel Hash Count.</i> for customer's use (no entry required)
31-40	<i>File Record Count.</i> For customer's use (no entry required).
41-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the trailer record.

.04 BMF Address Requests

(a) *Header Record*

<i>Position(s)</i>	<i>Contents</i>
1-4	<i>Header Label I.D.</i> Enter the constant "IHDR" to identify this record as a Header Record.
5-15	<i>Blanks.</i> Leave these positions blank.
16	<i>Dash.</i> Enter a dash (-)
17-19	<i>Reel Sequence Number.</i> Enter a three digit number indicating the sequence of this reel within the file. Number sequentially beginning with 001.
20	<i>Blank.</i> Leave this position blank.
21-30	<i>To Job Number.</i> Enter the constant "1550101000".
31-35	<i>Creation Date (YYDDD).</i> Enter the date the file was created. YY indicates the low order digits of the year and DDD the Julian day of the year, from 001-366.
36	<i>Dash.</i> Enter a dash (-)
37-39	<i>Retention Period.</i> Enter the constant "100". This indicates the maximum period that this tape will be held for entry into the program.
40	<i>Blank.</i> Leave this position blank.
41-50	<i>From Job Number.</i> Enter the constant "AGENCY-nnn" where "nnn" is the agency code number assigned for BMF address requests.
51-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the Header Record.

(b) *Data Records*

<i>Position(s)</i>	<i>Contents</i>
1	<i>Blank.</i> Leave this position blank.
2-4	<i>Project Code.</i> Enter the constant "155".

<i>Position(s)</i>	<i>Contents</i>
5-7	<i>Agency Code.</i> Enter the three digit number assigned at the time of initial negotiation. Use only the agency code assigned for BMF address requests.
8	<i>TIN Indicator.</i> Enter "2" if EIN or "0" if SSN.
9-17	<i>TIN.</i> Enter the nine digit EIN or SSN which will be used for matching with the BMF.
18-43	<i>Agency Case Control Number.</i> This field is provided for the use of the customer and may contain any alphabetic or numeric data needed for control purposes, or may be used as a reference field, at the discretion of the customer. Output data will be sorted in alpha-numeric sequence by the first nine positions of this field. Leave positions 18-26 blank if you desire your output in sequence by TIN.
44-45	<i>Blanks.</i> Leave these positions blank.
46-49	<i>Name Control.</i> Enter the four character Name Control which will be used for matching with the BMF.
50-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the last data record on a reel.

(c) Trailer Record

<i>Positions</i>	<i>Contents</i>
1-4	<i>Trailer Record I.D.</i> Enter the constant "IEOR" or "IEOF" to identify this tape record as the trailer record. Use "IEOR" to signify the end of a reel and "IEOF" to signify the end of a file.
5	<i>Blank.</i> Leave this position blank.
6-10	<i>Block Count.</i> Enter the number of data tape blocks in the reel of tape.
11-20	<i>Reel Record Count.</i> For customer's use (no entry required).
21-30	<i>Reel Hash Count.</i> For customer's use (no entry required).
31-40	<i>File Record Count.</i> For customer's use (no entry required).
41-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the trailer record.

.05 IMF TDA Requests

(a) Header Record

<i>Positions</i>	<i>Contents</i>
1-4	<i>Header Label I.D.</i> Enter the constant "IHDR" to identify this record as a Header Record.
5-15	<i>Blanks.</i> Leave these positions blank.
16	<i>Dash.</i> Enter a dash (-).
17-19	<i>Reel Sequence Number.</i> Enter a three digit number indicating the sequence of this reel within the file. Number sequentially beginning with 001.
20	<i>Blank.</i> Leave this position blank.
21-30	<i>To Job Number.</i> Enter the constant "4550101000".
31-35	<i>Creation Date (YYDDD).</i> Enter the date the file was created. YY indicates the low order digits of the year and DDD the Julian day of the year, from 001-366.
36	<i>Dash.</i> Enter a dash (-).
37-39	<i>Retention Period.</i> Enter the constant "100". This indicates the maximum period that this tape will be held for entry into the program.
40	<i>Blank.</i> Leave this position blank.
41-50	<i>From Job Number.</i> Enter the constant "4550111000".
51-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the Header Record.

(b) Data Record(s)

<i>Positions</i>	<i>Contents</i>
1	<i>Blank.</i> Leave this position blank.
2-4	<i>Project Code.</i> Enter the constant "455" to identify this as a IMF TDA request.
5-7	<i>Agency Code.</i> Enter the three digit number assigned at the time of initial negotiation. Use only the agency code assigned for TDA request.
8	<i>Blank.</i> Leave this position blank.
9-17	<i>Social Security Number.</i> Enter the nine digit Social Security Number which will be used for matching with the IMF.
18-43	<i>Agency Case Control Number.</i> This field is provided for the use of the customer and may contain any alphabetic or numeric data needed for control purposes, or may be used as a reference field, at the discretion of the customer. Output data will be sorted in alpha-numeric sequence by the first nine positions of this field. Leave positions 18-26 blank if you desire your output in sequence by SSN.
44-45	<i>Blanks.</i> Leave these positions blank.
46-49	<i>Name Control.</i> Enter the four character Name Control which will be used for matching with the IMF.
50-80	<i>Blanks.</i> Leave these positions blank.

Enter a tape mark following the last data record on a reel.

(c) Trailer Record.

<i>Positions</i>	<i>Contents</i>
1-4	<i>Trailer Record I.D.</i> Enter the constant "IEOR" or "IEOF" to identify this tape record as the trailer record. Use "IEOR" to signify the end of a reel and "IEOF" to signify the end of a file.
5	<i>Blank.</i> Leave this position blank.
6-10	<i>Block Count.</i> Enter the number of data tape blocks in the reel of tape.
11-20	<i>Reel Record Count.</i> For customer's use (no entry required).
21-30	<i>Reel Hash Count.</i> For customer's use (no entry required)
31-40	<i>File Record Count.</i> For customer's use (no entry required).
41-80	<i>Blank.</i> Leave these positions blank.

Enter a tape mark following the trailer record.

.06 IMF Address Requests

(a) Header Record

<i>Positions</i>	<i>Contents</i>
1-4	<i>Header Label I.D.</i> Enter the constant "IHDR" to identify this tape record as a Header Record.
5-15	<i>Blanks.</i> Leave these positions blank.
16	<i>Dash.</i> Enter a dash (-).
17-19	<i>Reel Sequence Number.</i> Enter a three digit number indicating the sequence of this reel within the file. Number sequentially beginning with 001.
20	<i>Blank.</i> Leave this position blank.
21-30	<i>To Job Number.</i> Enter the constant "7190701000".
31-35	<i>Creation Date (YYDDD).</i> Enter the date the file was created. YY indicates the low order digits of the year and DDD the Julian day of the year, from 001-366.
36	<i>Dash.</i> enter a dash (-).
37-39	<i>Retention Period.</i> Enter the constant "100". This indicates the maximum period that this tape will be held for entry into the program.
40	<i>Blank.</i> Leave this position blank.
41-50	<i>From Job Number.</i> Enter the constant "7190101000".

<i>Position(s)</i>	<i>Contents</i>
51-80	<i>Blanks. Leave these positions blank.</i>

Enter a tape mark following the Header Record.

(b) Data Records(s)

<i>Positions</i>	<i>Contents</i>
1	<i>Blank. Leave this position blank.</i>
2-4	<i>Project Code. Enter the constant "719" which identifies this as an IMF Address Request.</i>
5-7	<i>Agency Code. Enter the three digit number assigned at the time of initial negotiation. Use only the agency code assigned for IMF Address request.</i>
8-16	<i>Social Security Number. Enter the nine digit Social Security Number which will be used for matching with the IMF.</i>
17-42	<i>Agency Case Control Number. This field is provided for the use of the customer and may contain any alphabetic or numeric data needed for control purposes, or may be used as a reference field, at the discretion of the customer. Output data will be sorted in alpha-numeric sequence by the first nine positions of this field. Leave positions 17-25 blank if you desire your output in sequence by SSN.</i>
43-44	<i>Magnetic Tape Code. Enter the two digit code assigned by the Service.</i>
45-48	<i>Name Control. Enter the four character Name Control which will be used for matching with the IMF.</i>
49-50	<i>Blanks. Leave these positions blank.</i>

Enter a tape mark following the last data record on a reel. If it is necessary to pad the last block, pad with 9's.

(c) Trailer Record

<i>Positions</i>	<i>Contents</i>
1-4	<i>Trailer Label I.D. Enter the constant "IEOR" or "IEOF" to identify this tape record as the trailer record. Use "IEOR" to signify the end of a reel and "IEOF" to signify the end of a file.</i>
5	<i>Blank. Leave this position blank.</i>
6-10	<i>Block Count. enter the number of data tape blocks in the reel of tape.</i>
11-80	<i>Blanks. Leave these positions blank.</i>

Enter a tape mark following the trailer record.

SEC. 12. RETURN OF OUTPUT TAPES

.01 Output tapes will be returned to the requesting agency at the address provided on the Form 5181. Output tapes will be returned approximately three weeks after the original due at NCC.

.02. Tapes will be formatted according to the type of request. See Section 13 for specific formats.

.03 Separate tapes will be returned for each type of request submitted.

.04 Each output tape will be labeled

with the following information:

- a) Agency Name
- b) Tape Reel Identification Number
- c) Assigned Agency Code Number for type of request
- d) IMF or BMF extract
- e) Address or TDA request.

SEC. 13. OUTPUT TAPE SPECIFICATIONS

.01 Output tape will have the following characteristics:

- a) 9 track
- b) 1600 BPI

c) Extended binary coded decimal (EBCDIC)

d) Odd Parity

.02 Each tape reel will contain the following types of records:

Header Record

Tape Mark (after the Header Record)

Data Records. Tape Blocks separated from each other by an interrecord gap.

Tape Mark after the last Data Record on a tape.

Trailer Record

Tape Mark

Each tape reel may consist of one or more sets of data blocks.

.03 BMF TDA Requests

(a) Header Record

<i>Positions</i>	<i>Contents</i>
1-4	Header Label I.D. constant "IHDR".
5-15	Blanks.
16	Dash (-).
17-19	Reel Sequence Number. As input.
20	Blank.
21-30	To Job Number. Will appear as constant "TDA CHECK".
31-35	Creation Date (YYDDD). This is the date of the BMF extract. The YY represents the low order digits of the year and DDD is the Julian day of the year, from 001-366.
36	Dash (-).
37-39	Retention Period. Constant "100".
40	Blank.
41-50	From Job Number. Will appear as constant "1550512000".
51-80	Blanks.

(b) Data Record(s)

<i>Positions</i>	<i>Contents</i>
1-4	Record Length. Service use only.
5	Separation Code. Service use only.
6-8	Project Code. Constant "155".
9-11	Agency Code. As input.
12	TIN Indicator. As input.
13-21	TIN. As input.
22-47	Agency Case Control Number. As input.
48-49	Blanks.
50-53	Name Control. As input.
54	Blank.
55	Delinquency Indicator. This field indicates the TDA status of the account on the BMF. The codes in this field have the following meanings: "Y"—indicates delinquency status. "N"—no indication of delinquency status. "blank"—no match obtained at the Master File with the TIN/Name Control combination provided.
56-80	Blanks.

A tape mark will appear following the last data record on a reel.

(c) Trailer record

<i>Positions</i>	<i>Contents</i>
1-4	Trailer Record I.D. Constant "IEOR" or "IEOF".
5	Blank.
6-10	Block Count. As input.
11-20	Reel Record Count. As input (entry not required).
21-30	Reel Hash Count. As input (entry not required).
31-40	File Record Count. As input (entry not required).
41-80	Blanks.

A tape mark will appear following the trailer record.

.04 BMF Address Requests

(a) Header Record

Positions	Contents
1-4	Header Label I.D. Constant "IHDR".
5-15	Blanks.
16	Dash (-).
17-19	Reel Sequence Number. As input.
20	Blank.
21-30	To Job Number. Will appear as constant "NAME ADDR".
31-35	Creation Date (YYDDD). This is the date of the BMF extract. The YY represents the low order digits of the year and DDD is the Julian day of the year, from 001-366.
36	Dash (-).
37-39	Retention Period. Constant "100".
40	Blank.
41-50	From Job Number. Will appear as the constant "1550511000".
51-80	Blanks.

A tape mark will appear following the Header Record.

(b) Data Records

Positions	Contents
1-4	Record Length. Service use only.
5	Separation Code. Service use only.
6-8	Project Code. Constant "155".
9-11	Agency Code. As input.
12	TIN Indicator. As input.
13-21	TIN. As input.
22-47	Agency Case Control Number. As input.
48-49	Blanks.
50-53	Name Control. As input.
54-55	Blanks.
56-90	First Name Line. The name provided is that which was entered by the taxpayer on the most recent tax return. Subsequent name lines may be blank or may show a continuation of the first name line. They may also show information such as "in care of John Doe" or "John Doe, Executor". If the input EIN or Name Control do not match with the corresponding fields on the Master File—"***NO RECORD EIN***" or "***NO RECORD NC***" will appear in the first name line field.
91-125	Second Name Line.
126-160	Third Name Line.
161-195	Fourth Name Line.
196-230	Street Address.
231-250	City.
251-252	State Code.
253-257	Zip Code

These fields will show the latest street address, Post Office Box number, or other address, city, state and Zip Code furnished by the taxpayer on a tax return or a notice of change of address provided to IRS by the taxpayer.

Zeros in all five positions of the Zip Code indicate that the taxpayer did not provide a valid Zip Code and the city or town could not be located in the Zip Code Master File maintained by the Service. Zeros in the last two positions

indicate that only the area code (the first three digits) could be determined.

A tape mark will follow the last data record on the reel.

(c) Trailer Record

Positions	Contents
1-4	Trailer Record I.D. Constant "IEOR" or "IEOF".
5	Blank.
6-10	Block Count. As input.
11-20	Reel Record Count. As input (entry not required).
21-30	Reel Hash Count. As input (entry not required).
31-40	File Record Count. As input (entry not required).
41-80	Blanks.

A tape mark will appear following the trailer record.

.05 IMF TDA Requests

(a) Header Record

Position(s)	Contents
1-4	Header Label I.D. Constant "IHDR".
5-15	Blanks.
16	Dash (-).
17-19	Reel Sequence Number. As input.
20	Blank.
21-30	To Job Number. Will appear as constant "4550901000".
31-35	Creation Date. (YYDDD) This is the date of the IMF extract. The YY represents the low order digits of the year and DDD represents the Julian day of the year, from 001-366.
36	Dash (-).
37-39	Retention Period. Constant "100".
40	Blank.
41-50	From Job Number. Will appear as constant "4550711000".
51-80	Blanks.

A tape mark will appear following the Header Record.

(b) Data Record(s)

Position(s)	Contents
1	Blank
2-4	Project Code. Constant "455".
5-7	Agency Code. As input.
8	Blank.
9-17	SSN. As input.
18-43	Agency Case Control Number. As input.
44-45	Blanks.
46-49	Name Control. As input.
50	Blanks.
51	Delinquency Indicator. This field indicates the TDA status of the account on the IMF. The codes in this field have the following meanings: "Y"—indicates delinquency status. "N"—no indication of delinquency status. "blank"—no match obtained at the Master File with the SSN/Name Control combination provided.
52-80	Blanks.

A tape mark will appear following the last data record on a reel.

(c) *Trailer Record*

<i>Position(s)</i>	<i>Contents</i>
1-4	<i>Trailer Record I.D.</i> Constant "IEOR" or "IEOF".
5	<i>Blank.</i>
6-10	<i>Block Count.</i> As input.
11-20	<i>Reel Record Count.</i> As input (entry not required).
21-30	<i>Reel Hash Count.</i> As input (entry not required).
31-40	<i>File Record Count.</i> As input (entry not required).
41-80	<i>Blanks.</i>

A tape mark will appear following the trailer record.

.06 IMF Address Requests

(a) *Header Record*

<i>Position(s)</i>	<i>Contents</i>
1-4	<i>Header Label I.D.</i> Constant "IHDR".
5-15	<i>Blanks.</i>
16	<i>Dash (-).</i>
17-19	<i>Reel Sequence Number.</i> As input.
21-30	<i>To Job Number.</i> Will appear as constant "7192501000".
31-35	<i>Creation Date.</i> (YYDDD) This is the date of the IMF extract. The YY represents the low order digits of the year and DDD represents the Julian day of the year, 001-366.
36	<i>Dash (-).</i>
37-39	<i>Retention Period.</i> Constant "100".
40	<i>Blank.</i>
41-50	<i>From Job Number.</i> Will appear as the number of the Service file that created the extract.
51-80	<i>Blanks.</i>

A tape mark will appear following the Header Record.

(b) *Data Record(s)*

<i>Position(s)</i>	<i>Contents</i>
1-4	<i>Record Length.</i> Service use only.
5	<i>IRS Code.</i> Service use only.
6-7	<i>Magnetic Tape Code.</i> As input.
8-10	<i>Agency Code.</i> As input.
11	<i>IRS Code.</i> Service use only.
12-14	<i>Blanks.</i>
15-23	<i>Social Security Number.</i> As input.
24-49	<i>Agency Case Control Number.</i> As input.
50-84	<i>First Name Line.</i> The name provided is that which was entered by the taxpayer on the most recent tax return. Subsequent name lines may be blank or may show a continuation of the first name line. They may also show information such as "in care of John Doe" or "John Doe, Executor". If the input SSN (or SSN extracted from the Spouse-Primary SSN Record File) or Name Control do not match with the corresponding fields on the corresponding fields on the Master File "****NO RECORD SSN****" or "****NO RECORD NC****" will appear in the first name line field.
85-119	<i>Second Name Line.</i>

Positions

120-154	Street Address.
155-179	City and State.
180-184	Zip Code.

Contents

These fields will show the latest street address, Post Office Box number, or other address, city, state and Zip Code furnished by the taxpayer on a tax return or a notice of change of ad-

dress provided to IRS by the taxpayer. Zeros in all five positions of the Zip Code indicate that the taxpayer did not provide a valid Zip Code and the city or town could not be located in the Zip

Code Master File maintained by the Service. Zeros in the last two positions indicate that only the area code (the first three digits) could be determined.

185-188	Name Control. As input.
189-190	Year of Latest Tax Activity. State agency use, otherwise, blank.
191	Service Use Only.
192-212	Blanks.

A tape mark will appear following the last data record on a reel.

(c) Trailer Record

Position(s)	Contents
1-4	Trailer Label I.D. Constant "IEOR" or "IEOF".
5	Blank.
6-10	Block Count. As input.
11-30	Zeros.
31-80	Blanks.

A tape mark will appear following the trailer record.

SEC. 14. USE OF REQUEST OUTPUT

.01 Users should be aware of the limitations of the delinquency indication. It reflects only the Master File status of the account at the time of the extract. For instance, the account could show delinquency status but a payment agreement could have been recently established between the Service and the taxpayer. Or the extract could show an account as delinquent but by the time the agency receives the output or is ready to use the information, the delinquent amount may have been paid.

.02 There is also the possibility that a taxpayer may be delinquent but in an amount less than that which creates a delinquency indication on the Master File. In such a case, the extract will indicate that the taxpayer's account is not in delinquent status.

.03 Requestors should take care to provide correct information to the Service. They should be aware that if they fail to do so, there is the slight possibility that through coincidental circumstances, the data provided may not be that of the individual for whom the re-

quest was made. For instance, if information is requested for John Smith, but an erroneous SSN is provided which happens to be that of a Joe Smith, the Master File will match the account of Joe Smith and the data provided will reflect that account.

SEC. 15. DETERMINING A NAME CONTROL

.01 Each input data record will require a name control. Determine according to the following instructions.

.02 Individuals

a) The name control of an individual is the first four significant characters of the last name (including hyphens). In surnames of less than four characters, the remaining positions are blank. Disregard blanks or apostrophes between letters.

Individual Name	Name Control
John A. Fir	FIR
James P. Ai	AI
John A. El-Oak	EL-O
Mary Van Elm	VANE
Joe McCedar	MCCE
Ann O'Spruce	OSPR
Dorothy Willow	WILL
Mr. John Holly	HOLL

Individual Name	Name Control
Harry Maple, Owner	MAPL
Pfc. M. Ralph Evergreen	EVER
John DiPine	DIPI
Mark D'Oak	DOAK
John De la Rose	DELA

.03 Corporations

a) The name control of a corporation is derived from the first four significant characters of the name.

b) An exception to this rule is to exclude the word "the" when used as a prefix to the name and the word "the" is followed by more than one word.

c) In instances where a numeric is followed by a decimal (.) as part of the name, replace the decimal point (.) with a hyphen (-) when determining the name control

Business Name	Name Control
John Field Plows Inc.	JOHN
The Meadowlark Co.	MEAD
The Opah	THEO
The 813 Club Inc.	813C

Business Name	Name Control
11th Street Inc.	11TH
P & P Company	P&PC
Y-Z Drive Co.	Y-ZD
RS Corporation	RSCO
ZZZ Club	ZZZC
J.R. Olive Inc.	JROL
Pier Pickle Ltd.	PIER
18.8 Acres, Inc.	18-8

.04 Partnerships

a) Derive the name control for partnership entities from the legal name of the partnership. If the legal name contains the name of a partner, derive the name control from the surname of the first listed partner. If the legal name does not contain the name of a partner, derive the name control from the first four characters in the legal name. Do not use a trade name (doing business as) to determine name control.

.05 Other Organizations

a) Unions, municipal groups, churches, lodges, associations, tax exempt organizations, foundations, funds and other like entities are assigned name controls as if corporate names. Chapter, department and local designations should be ignored.

Organization	Name Control
Scottish Rite of Free Heather	SCOT
Ice Wagon Drivers Helpers Union	ICEW
(The) Shrine of the	SHRI

Organization	Name Control
Little River Church	
NCO Open Mess Bldg.-000	NCOO
Piranha Pension Plan Board of Trustees	PIRA
Ibex Foundation	IBEX
Seattle Local 55 Veterans of Space Wars	VETE
Local 210 International Orchid Assn.	INTE
Diocese of Roseville, St. Violet's Hospital	STVI

b) Political activity entities should be name controlled as a corporation unless the entity is an individual's name.

Organization	Name Control
Sinking Fund Commission of the City of Lillipput	SINK
Phineous Kudzu Campaign Fund	KUDZ

.06 Estates

Derive the Name Control from the surname of the decedent.

SEC. 16. SCHEDULES

.01 Master File extracts will be made monthly. The current NCC extract schedule will be provided as a part of the contracting process.

.02 The Master File extract process requires approximately two and one half weeks. Output tapes will be mailed from NCC approximately three weeks from the tape received due dates provided with your contract. Forms 4453 will be mailed from Service Centers approximately six weeks from the punch card received due dates specified above.

.03 Processing schedules are not flexible. Agencies are responsible for assuring that input is received in ample time to be included in the month's processing. Input received late will be processed in the next month.

SEC. 17. REIMBURSEMENT

All work done by the Service for agencies will be performed on a reimbursable basis. Billing will be based on the number of data records processed and the number of Service tapes required for output. The cost per data record is tentatively projected to be four cents (\$.04) for requests. The cost per Service tape will be \$12.

SEC. 18. QUESTIONS

Any questions regarding the material in this Revenue Procedure can be addressed to the Internal Revenue Project Coordinator.

SEC. 19. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 84-20, 1984-1 C.B. 434, is superseded.

Exhibit A

Form 5181 (Rev. June 1985) Department of the Treasury Internal Revenue Service	Agreement Covering Reimbursable Services <i>See "Terms and Conditions" on reverse</i>	Project Number
1. Name of organization requesting services on reimbursable basis		
2. Address		
3. Project title or type of service requested		
4. Internal Revenue Project Coordinator		5. Project Coordinator of Requesting Organization
a. Name and title		a. Name and title
b. Address		b. Shipping Address (No., Street, City, State, ZIP Code)
c. Telephone		c. Telephone
6. Cost and Financing	a. Total estimated cost of services \$	
b. Method of Billing ☐ In advance ☐ Actual cost to be billed as work is completed ☐ Other (Explain)		
Federal Government Agencies are required to make payment by Standard Form 1081, and must ensure inclusion of their Agency Locator Code (ALC). All other organizations, i.e., municipal, state governments and corporations, will send payment by check drawn to order of Accounting Section, Internal Revenue Service, _____ (Address)		
7. Period of Agreement	This agreement shall become effective on the date approved by the Government and shall not extend beyond the end of the Government fiscal year or _____. For a renewal, apply to the Internal Revenue Project Coordinator.	
8. For Internal Revenue Use Only		9. For Use of Requesting Organization
a. Approved by (signature)		a. Accepted by (Signature of Authorized Official)
b. Title	c. Date	b. Title
c. Date		c. Date

Form 5181 (Rev. 6-85)

Exhibit A—Cont.

Terms and Conditions

1. The authority to perform services on a cost basis is contained in Section 6103(p)(2) and Section 6108(b) of the Internal Revenue Code (IRC). The performance of services is authorized only when consistent with the basic public obligations of the Internal Revenue Service (the Service). If necessary to fulfill its public obligations, the Service may reject or terminate any part of this agreement and return the unused balance of funds advanced.
2. Although every reasonable effort is made to avoid delays and errors in the performance of its work, the Service is not responsible for delays or errors in the services performed. The cost of data recomputations or corrections must be paid for by the requesting party.
3. Direct and indirect actual costs will be charged for reimbursable work. If funds advanced to the Service are more than the actual cost of performing the work, the difference will be returned. If an estimate is less than the actual costs incurred, the requesting organization agrees to pay for the actual costs incurred.
- 4a. Section 6103(p)(4) of the IRC provides specific requirements for Federal, state and local organizations to safeguard Federal returns and return information as a condition for receiving the information.
- b. Section 7213 of the IRC makes illegal disclosure of returns or return information a felony punishable by a fine not to exceed \$5000 or imprisonment of not more than 5 years, or both, together with the costs of prosecution. IRC Section 7431 makes persons liable for civil damages who knowingly or negligently disclose returns or return information illegally.
5. The Service reserves the right to use a copy of all data provided under this agreement.
6. The requester may cancel this agreement only by giving the Service written notice 30 days before cancellation. Payment to the Service shall include actual costs to the date of cancellation. The Service will exercise due diligence to prevent incurring costs after the cancellation date. However, payment shall also be made for unavoidable commitments up to the date the agreement would have expired.

Exhibit B

Taxpayer Address		Our tax Master File shows the name and address given below for the individual you identified. The words "No record" appear if the social security number you furnished is not on the Master File.	
Regulations restrict the use of this information to the purpose for which requested.			
1	Name and address	2	Social Security No.
	James T. Rosebud 10609 S. Flower Ave. Chicago, Illinois 60617		012-34-5678 Agency Case Control No.
6	Last filing date	5	ROSE
	7	4	AA326720
		3	014
Form 4453(7-68)		Internal Revenue Service	

Exhibit C

Taxpayer Address		Our tax Master File shows the name and address given below for the individual you identified. The words "No record" appear if the social security number you furnished is not on the Master File.	
Regulations restrict the use of this information to the purpose for which requested.			
1	Name and address	2	Social Security No.
	*** NO RECORD SSN*** OR ***NO RECORD NC***		012-34-5678 Agency Case Control No.
	Last filing date	4	001356AY
		3	018
Form 4453(7-68)		 Department of the Treasury Internal Revenue Service	

GPO 917-972